

In the Claims

1. (Currently Amended) An FRP panel for an automobile comprising a panel portion having a first FRP layer on a first surface side and a second FRP layer on a second surface side on an opposite side of the first surface, wherein either of the first and second FRP layers is formed as a ~~low rigidity lower rigidity or low strength lower strength~~ or both lower-rigidity and lower-strength FRP layer, and the ~~low rigidity lower-rigidity or low strength lower-strength~~ or both lower-rigidity and lower-strength FRP layer forms a crushable structure that absorbs impacts, wherein differences in rigidity or differences in strength or both are provided by one or two or more differences selected from the group consisting of a difference in amount of reinforcing fibers, a difference in property of reinforcing fibers and a difference in orientation of reinforcing fibers.

2. (Previously Presented) The FRP panel according to claim 1, wherein said panel portion is an FRP solid plate which is formed integrally with said first FRP layer and said second FRP layer.

3. (Previously Presented) The FRP panel according to claim 1, wherein said panel portion is a panel element which has a space between said first FRP layer and said second FRP layer.

4. (Previously Presented) The FRP panel according to claim 3, wherein a core material is disposed in said space.

5. (Previously Presented) The FRP panel according to claim 1, wherein a plurality of panel portions are provided, and a space is formed between adjacent panel portions.

6. (Previously Presented) The FRP panel according to claim 5, wherein a core material is disposed in said space.

7. (Cancelled)

8. (Currently Amended) The FRP panel according to claim [[7]] 1, wherein said difference in rigidity is provided by a condition where, with respect to a running direction of said automobile, a main orientation direction of reinforcing fibers of said first FRP layer is in a range of  $\pm 20^\circ$  relative to  $\pm 45^\circ$  disposition, and a main orientation

direction of reinforcing fibers of said second FRP layer is in a range of  $\pm 20^\circ$  relative to  $0^\circ$  or  $90^\circ$  or both disposition.

9. (Previously Presented) The FRP panel according to claim 3, wherein said difference in rigidity is provided by a condition where at least one surface of any one of said first and second FRP layers is formed as a surface having a concave or convex or both shape.

10. (Previously Presented) The FRP panel according to claim 9, wherein said surface having a concave or convex or both shape has a planar shape extending almost straightly.

11. (Previously Presented) The FRP panel according to claim 9, wherein a panel plane is sectioned in a lattice-like form into nearly rectangular areas by said concave or convex or both shape.

12. (Previously Presented) The FRP panel according to claim 9, wherein a panel plane is sectioned in a lattice-shaped form into nearly diamond-shaped areas by said concave or convex or both shape.

13. (Previously Presented) The FRP panel according to claim 9, wherein said concave or convex or both shape is provided along an outer circumferential shape of said FRP panel.

14. (Previously Presented) The FRP panel according to claim 9, wherein said concave or convex or both shape is provided to depict a multiple closed curved line with a nearly concentric analog formation on a panel plane.

15. (Previously Presented) The FRP panel according to claim 1, wherein said difference in strength is provided by introducing a discontinuous part of a reinforcing fiber substrate into at least one reinforcing fiber substrate layer of any one of said first and second FRP layers.

16. (Previously Presented) The FRP panel according to claim 15, wherein a plurality of discontinuous parts are provided.

17. (Previously Presented) The FRP panel according to claim 15, wherein said discontinuous part extends almost straightly.

18. (Currently Amended) The FRP panel according to claim 1, wherein said difference in strength is provided by providing a high breaking elongation layer into any one of said first and second FRP layers.

19. (Previously Presented) The FRP panel according to claim 18, wherein said high breaking elongation layer comprises a high breaking elongation resin, and said high breaking elongation resin comprises a thermoplastic resin having a low affinity in adhesion with a matrix resin of said FRP layer.

20. (Previously Presented) The FRP panel according to claim 19, wherein said high breaking elongation layer comprises a thermoplastic resin film.

21. (Previously Presented) The FRP panel according to claim 19, wherein said high breaking elongation layer comprises a multi-layer laminated film.

22. (Previously Presented) The FRP panel according to claim 3, wherein said difference in rigidity or said difference in strength or both is provided by providing a difference in thickness between said first and second FRP layers.

23. (Previously Presented) The FRP panel according to claim 4, wherein a difference in planar rigidity against external force is provided between said first and second FRP layers by providing a difference in hardness between a surface and a back surface of said core material.